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Approved For Release 2001/03/02 : CIA-RDP78-05538A000200130009-7

Office Memorandum • UNITED STATES GOVERNMENT

TO : Chief, Finance Division

DATE: 9 MAR 1956

FROM : Chief, Technical Accounting Staff

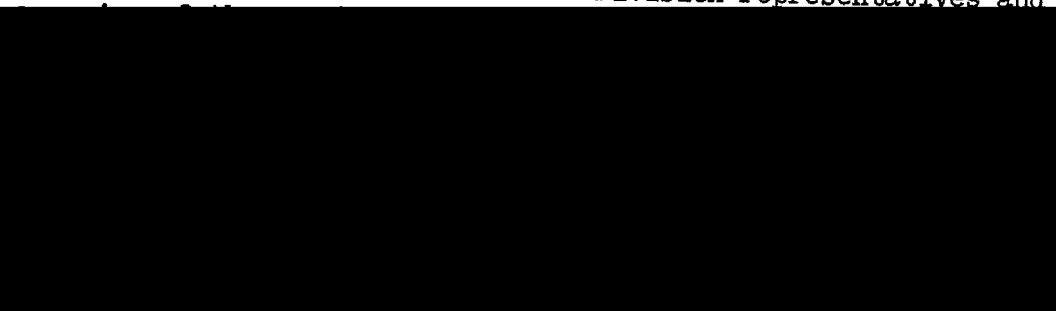
SUBJECT: TAB A, Chief, Audit Staff's Report on Visits to WH Stations, dated 1 February 1956

The following paragraphs are suggested for inclusion in your reply to the Chief, Audit Staff prepared for the Comptroller. These paragraphs refer to the specific matters commented on in TAB A, titled "Finance Matters Requiring Attention."

Item 4:

Based upon discussions with WH Division representatives and

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Item 3:

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This item calls attention to misinterpretations of the [redacted] with respect to the object class distribution of travel charges. The Technical Accounting Staff of this Office has scheduled a project to study this regulation and its headquarters counterpart. It will give special attention to the description of the charges applicable to each object class and make such revisions as may be essential for clarification and guidance of personnel concerned.

Item 6:

The Office of the Comptroller has recently prepared a draft of a proposed handbook entitled "Class B Accounting and Reporting Procedures." This draft is presently in circulation to interested offices so that their comments and suggestions can be incorporated

Document No. 07
No Change in Class. ☐
☒ Declassified
Class. Changed To: TS S C
Auth.: HR 70-2
Date: 21/09/78

See memo to Chief, Audit Staff from Comp. 28 Apr 56
7883
Filed Audit Reports

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in the final publication. Publication of this Handbook, [REDACTED] will rescind those paragraphs of regulation [REDACTED] which pertain to accounting matters and will leave in the regulation only those sections dealing with policy matters. The comment recommending simplification of [REDACTED] has been considered and the specific provisions of this Handbook have been reviewed. When the subject Handbook was prepared effort was made to state requirements for Class B Stations in as simple terms as feasible and more simplified allotment control records and procedures were prescribed for such Stations. When a major revision of this Handbook is again required, consideration will be given to any further simplifications which may be made in the provisions relating to Class B Stations.

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Item 8:

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This comment apparently contemplates that where Class B Stations follow the practice of paying obligations immediately after being created, there is no advantage in recording the obligations as well as the expenditures in the allotment control record. This Office concurs in this view since it is prescribed in paragraph 5d(9) of [REDACTED] that where expense is incurred without having been previously obligated the amount of the expenditure shall be recorded as an obligation in the Obligations Column of the Allotment Control Record. In such event only a single recording is required for the obligation and expenditure. It is our view, however, that whenever the obligations are not paid immediately upon their being incurred the initial recording of the obligations are essential to preclude possible over obligations of allotments.

[REDACTED] 25X1A9a

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